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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

December 29, 2008

Gary Bess, Director
Department of Parks, Recreation, and Forestry
5600 Clayton Road
St. Louis, MO 63110

RE: Fiscal Monitoring Review of Department of Parks, Recreation, and Forestry;
Community Development Block Grant (CDBG), Contract #08-11-85,
CFDA #14.218 (Project #2009-CDA10)

Dear Gary Bess:

Enclosed is a report of our fiscal monitoring review of the Department of Parks, Recreation, and Forestry, CDBG, for the period January 1, 2008 through July 31, 2008. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Department of Parks, Recreation, and Forestry. The fieldwork was completed on August 29, 2008.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Community Development Administration (CDA) to provide fiscal monitoring to all grant subrecipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

A handwritten signature in black ink that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CONTRACT: #08-11-85
CFDA #14.218**

**FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH JULY 31, 2008**

PROJECT #2009-CDA10

DATE ISSUED: DECEMBER 29, 2008

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH JULY 31, 2008**

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**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH JULY 31, 2008**

INTRODUCTION

Background

Contract Name: Department of Parks, Recreation, and Forestry

Contract Number: 08-11-85

CFDA Number: 14.218

Contract Period: January 1, 2008 through December 31, 2008

Contract Amount: \$400,000

This contract provided Community Development Block Grant (CDBG) funds to the Department of Parks, Recreation, and Forestry (Agency) to support inner city recreational programs such as recreational activities for youth and senior citizens which including the Expanded Leagues, Outpost/Outreach Program, Recreation Arts Program, and the Senior Program.

Purpose

The purpose of this fiscal monitoring review was to determine the Agency's compliance with federal, state and local CDBG for the period January 1, 2008 through July 31, 2008 and make recommendations for improvements as necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA), evidence tested supporting the reports the Agency submitted to CDA and other procedures performed as considered necessary. Our fieldwork was completed on August 29, 2008.

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDBG requirements.

Status of Prior Observations

The Agency's prior report dated October 24, 2007 noted no observations.

A-133 Status

The Agency is covered by the City's A-133 audit. There were no reportable conditions or material weakness specifically applicable to these grants.

Summary of Current Observations

There were no observations.